

RECORDATION NO. 22043 FILED

JUN 29 '07 -8 15 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

20036

OF COUNSEL
URBAN A. LESTER

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

June 29, 2007

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease, dated as of June 27, 2007, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Transferor: Citicorp Railmark, Inc.
388 Greenwich Street, 20th Floor
New York, NY 10013

Transferee: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Mr. Vernon A. Williams
June 29, 2007
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A description of the railroad equipment covered by the enclosed document is:

116 covered hopper railcars: CCLX 95000 – CCLX 95115.

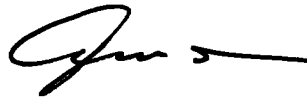
A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

JUN 29 '07 -8 15 AM

MEMORANDUM OF ASSIGNMENT OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 27th day of June, 2007, is made by Citicorp Railmark, Inc., a Delaware corporation, with an address at 388 Greenwich Street, 20th Floor New York, NY 10013 (the "Transferor"), and The Andersons, Inc., an Ohio corporation, with an address at 480 W. Dussel Drive, Maumee, Ohio 43537 (the "Transferee" and, together with the Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Transferor, as lessor, and Corn Products International, Inc. (the "Lessee"), as lessee, previously entered into the following documents (collectively referred to as the "Lease Agreement") pursuant to which Lessee leased the railcars identified on Schedule 1 attached hereto (the "Equipment"):

1. Railcar Net Leasing Agreement, dated as of December 16, 2003, between Citicorp Railmark, Inc., as Lessor, and Corn Products International, Inc., as Lessee, but only to the extent relating to Rider 1 thereto (the "Lease").
2. Rider 1 to the Lease, dated June 28, 2005, between Citicorp Railmark, Inc., as Lessor, and Corn Products International, Inc., as Lessee.

WHEREAS, pursuant to a Purchase Agreement dated as of June 27, 2007 between Transferor and Transferee (the "Purchase Agreement"), Transferor agreed to sell the Equipment to Transferee and to assign to Transferee the rights and obligations of Transferor in, to and under the Lease Agreement arising after the date hereof, and Transferee agreed to purchase the Equipment and agreed to such assignment.

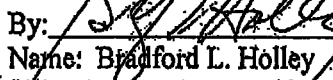
WHEREAS, the Parties wish to show for the public record the existence of the aforesaid sale and assignment, and the respective interests therein of the Parties.

NOW, THEREFORE, to accomplish the foregoing, the Parties are filing this Memorandum of Assignment of Lease with the Surface Transportation Board pursuant to 49 U.S.C. Section 11301(a). In the event of any conflict between the provisions of this Memorandum of Assignment of Lease and the Purchase Agreement, the provisions of the Purchase Agreement shall control.

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By: 
Name: Bradford L. Holley
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

THE ANDERSONS, INC.

By: _____
Name: Nicholas C. Conrad
Title: Assistant Treasurer

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

CITICORP RAILMARK, INC.

By: _____
Name: Bradford L. Holley
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

THE ANDERSONS, INC.

By: Nicholas C Conrad
Name: Nicholas C. Conrad
Title: Assistant Treasurer

**SCHEDULE 1
TO THE MEMORANDUM OF ASSIGNMENT OF LEASE**

THE EQUIPMENT


One hundred sixteen. (116) 5,250 C.F. Covered Hopper Cars bearing the following road marks and numbers (all inclusive):

1	CCLX	95026	40	CCLX	95022	79	CCLX	95108
2	CCLX	95059	41	CCLX	95033	80	CCLX	95018
3	CCLX	95084	42	CCLX	95034	81	CCLX	95025
4	CCLX	95075	43	CCLX	95038	82	CCLX	95029
5	CCLX	95076	44	CCLX	95047	83	CCLX	95031
6	CCLX	95103	45	CCLX	95073	84	CCLX	95046
7	CCLX	95010	46	CCLX	95086	85	CCLX	95052
8	CCLX	95013	47	CCLX	95087	86	CCLX	95069
9	CCLX	95020	48	CCLX	95105	87	CCLX	95098
10	CCLX	95044	49	CCLX	95107	88	CCLX	95101
11	CCLX	95050	50	CCLX	95024	89	CCLX	95109
12	CCLX	95068	51	CCLX	95041	90	CCLX	95006
13	CCLX	95081	52	CCLX	95055	91	CCLX	95023
14	CCLX	95088	53	CCLX	95056	92	CCLX	95032
15	CCLX	95090	54	CCLX	95067	93	CCLX	95035
16	CCLX	95091	55	CCLX	95074	94	CCLX	95053
17	CCLX	95106	56	CCLX	95079	95	CCLX	95095
18	CCLX	95110	57	CCLX	95096	96	CCLX	95000
19	CCLX	95002	58	CCLX	95102	97	CCLX	95003
20	CCLX	95007	59	CCLX	95113	98	CCLX	95008
21	CCLX	95009	60	CCLX	95030	99	CCLX	95014
22	CCLX	95011	61	CCLX	95043	100	CCLX	95015
23	CCLX	95036	62	CCLX	95049	101	CCLX	95070
24	CCLX	95037	63	CCLX	95054	102	CCLX	95078
25	CCLX	95063	64	CCLX	95058	103	CCLX	95089
26	CCLX	95065	65	CCLX	95061	104	CCLX	95097
27	CCLX	95092	66	CCLX	95066	105	CCLX	95111
28	CCLX	95100	67	CCLX	95082	106	CCLX	95114
29	CCLX	95104	68	CCLX	95112	107	CCLX	95001
30	CCLX	95017	69	CCLX	95115	108	CCLX	95004
31	CCLX	95027	70	CCLX	95019	109	CCLX	95005
32	CCLX	95028	71	CCLX	95039	110	CCLX	95012
33	CCLX	95051	72	CCLX	95048	111	CCLX	95016
34	CCLX	95062	73	CCLX	95060	112	CCLX	95021
35	CCLX	95077	74	CCLX	95071	113	CCLX	95040
36	CCLX	95080	75	CCLX	95072	114	CCLX	95042
37	CCLX	95083	76	CCLX	95085	115	CCLX	95045
38	CCLX	95084	77	CCLX	95094	116	CCLX	95057
39	CCLX	95093	78	CCLX	95099			

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 6/29/07



Robert W. Alvord